

EXTRACT OF MINUTES

ORIGINAL

Meeting of the Board of Fire Commissioners

of Pearl River Fire District,

in the Town of Orangetown

County of Rockland, New York

Held on October 20, 2020

In the Matter of Proceedings Under
The General Municipal Law in
Connection with the adoption of
A fire district budget for calendar year 2021

RESOLUTION:

There were present:

Commissioners: M. Colodner
W. Boera
C. Clarkston
A. Albanese
J. Hippler

Also Present: _____

After Chairman M. Colodner called the meeting to order at 7:30 p.m., the Board noted its intention to adopt an annual budget for the calendar year 2021; and the following resolution was moved by Commissioner C. Clarkston seconded by Commissioner A. Albanese and passed unanimously.

TOWN CLERK'S OFFICE
2020 NOV 16 12 38
TOWN OF ORANGETOWN

FIRST: It is the intent of this Resolution to override the limit on the amount of real property taxes that may be levied by the Pearl River Fire District in 2021, pursuant to General Municipal Law section 3-c, and to allow the Pearl River Fire District to adopt a budget for 2021 that may require a tax levy in excess of the "tax levy limit" as defined by General Municipal Law section 3-c.

SECOND: The Board notes that it is the "governing body" of the fire district with the authority to adopt a budget for calendar year 2021.

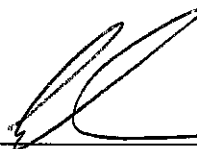
THIRD: The Board notes that the annual budget for calendar year 2021 may be determined, by factors not yet established by other bodies with responsibilities under the law, to be in excess of permissible limits under said Law.

FOURTH: The Board finds that the 2021 annual budget is necessary and proper to fulfill the Board's obligations to provide fire protection within the Pearl River Fire District.

FIFTH: The Board resolves and determines to exceed and override the requirements set by section 3-c of the General Municipal Law for the 2021 calendar year.

SIXTH: That this resolution take effect immediately.

Dated: October 20, 2020



Cory Clarkston, Secretary
Pearl River Fire District

TOWN OF ORANGETOWN
2020 NOV -6 P 12:38
TOWN CLERK'S OFFICE

CERTIFICATION OF FIRE DISTRICT SECRETARY

I, Cory Clarkston, Secretary of the Pearl River Fire District in the Town of Orangetown, County of Rockland, State of New York hereby certify that the foregoing annexed Extract from the minutes of the meeting of the Board of Fire Commissioners of the said fire district duly called and held on October 20, 2020 has been compared by me with the original minutes as officially recorded in my office in the Minute Book of said Board of Fire Commissioners and it is a true, complete and correct copy thereof so far as the same relates to the subject matter referred to in said Extract.

IN WITNESS, WHEREOF I have set my hand and affixed the corporate seal of said fire district this 20 day of October, 2020.



Cory Clarkston, Fire District Secretary

TOWN CLERK'S OFFICE

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TOWN OF ORANGETOWN

ORIGINAL

2021 BUDGET

For the
PEARL RIVER FIRE DISTRICT
Post Office Box 156
One Michael Kernan Drive
Pearl River, New York 10965

TOWN OF ORANGETOWN

COUNTY OF ROCKLAND

STATE OF NEW YORK

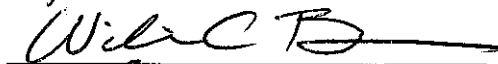
FILE WITH TOWN BUDGET OFFICER
NOT LATER THAN NOVEMBER 7th. 2020

The Board of Fire Commissioners approved these estimates on October 20, 2020

Chairman & Commissioner Michael Colodner



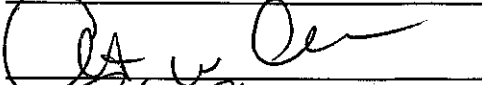
Deputy Chairman & Commissioner William Boera



Commissioner Cory Clarkston



Commissioner Arthur Albanese

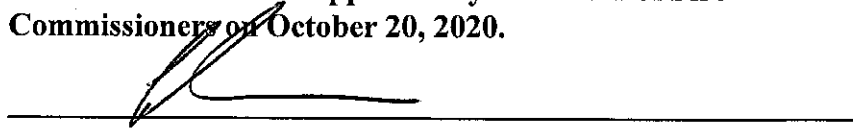


Commissioner John Hippler



District Seal:

Certification of the estimates approved by the Board of Fire
Commissioners on October 20, 2020.



Cory Clarkston, Fire District Secretary

Cover page A1.

TOWN CLERK'S OFFICE
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TOWN OF ORANGETOWN

PEARL RIVER FIRE DISTRICT
2021 BUDGET SUMMARY

ORIGINAL

Total Appropriations		\$1,741,929.00
Less:		
Estimated Revenues	\$25,500.00	
Estimated Prior Years Unexpended	\$0.00	\$25,500.00
Amount to be Raised by Real Property Taxes		\$1,716,429.00

TAX APPORTIONMENT

(to be used when fire district is in more than one town)

<u>Town</u>	<u>Apportioned Tax</u>
TOWN OF ORANGETOWN	\$1,716,429.00

Total apportioned \$1,716,429.00

I certify that the Estimates were approved by the fire commissioners on OCT. 20, 2020



Fire District Secretary

TOWN OF ORANGETOWN
2020 NOV - 9 P 12:38
TOWN CLERK'S OFFICE

**Pearl River Fire District
Budget Worksheet for 2021 Estimated Revenues**

	Actual 2017	Actual 2018	Actual 2019	Adopted 2020	Modified 2020	YTD 9/2020	Estimate 2021	Adopted 2021
010 Gen. Fund Receipts	1,599,704.54	1,683,670.45	1,684,262.46	1,715,564.25	1,766,187.81	1,772,025.05	1,741,929.00	1,741,929.00
011 Prior Year Carryover	191,167.53	182,299.98	283,346.16	0.00	278,758.08	278,758.08	0.00	0.00
Grand Total	1,790,872.07	1,865,970.43	1,967,608.62	1,715,564.25	2,044,945.89	2,050,783.13	1,741,929.00	1,741,929.00

TOWN OF ORANGETOWN
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Pearl River Fire District Budget Worksheet for 2021 Appropriations

	Actual 2017	Actual 2018	Actual 2019	Adopted 2020	Modified 2020	YTD 9/2020	Estimate 2021	Adopted 2021
110 Salaries & Pension	48,678.39	51,845.04	54,307.47	62,000.00	62,000.00	39,690.00	62,000.00	62,000.00
200 Administrative Equip	12,062.87	5,675.02	6,097.28	14,700.00	14,700.00	1,704.55	14,700.00	7,700.00
210 Firematic Equipment	75,007.88	40,398.05	69,314.94	119,000.00	154,733.71	61,152.51	119,000.00	128,198.42
260 Admin. Contractual	63,434.34	62,138.03	57,837.28	63,200.00	63,200.00	40,567.25	63,200.00	63,700.00
270 Utilities Contract	53,654.97	56,358.97	54,050.87	76,500.00	76,500.00	28,722.47	76,500.00	71,500.00
280 Trav&Firefighter Exp	76,323.71	77,860.12	73,608.23	118,284.61	118,284.61	6,578.44	118,284.61	125,284.61
290 Bldgs. & Grds. Exp.	433,219.77	448,419.05	451,175.54	469,329.64	469,329.64	294,461.80	475,995.97	475,995.97
300 Fire Equip. & Alarm	125,590.68	120,899.32	147,178.55	187,100.00	237,723.56	126,430.10	187,100.00	197,100.00
310 Insurance Contract.	41,459.28	44,763.77	39,233.29	46,400.00	46,400.00	48,926.91	46,400.00	51,400.00
500 NYS Retire. Employer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510 Judgements & Claims	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00
520 Service Award	249,606.00	260,846.00	238,304.00	270,000.00	270,000.00	238,495.00	270,000.00	270,000.00
530 FICA Employer	3,656.44	3,966.12	4,154.42	4,550.00	4,550.00	3,036.24	4,550.00	4,550.00
540 Insurance (exempt)	107,283.41	82,325.03	97,263.76	123,000.00	123,000.00	70,260.39	123,000.00	123,000.00
800 General Fund Clearing for Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900 Fund Transfers	262,900.00	160,500.00	160,500.00	160,500.00	160,500.00	160,500.00	160,500.00	160,500.00
995 Reserve Clearing Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	1,552,877.74	1,415,994.52	1,453,025.63	1,715,564.25	1,801,921.52	1,120,525.66	1,722,236.58	1,741,929.00

TOWN OF ORANGETOWN
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Pearl River Fire District

WORKSHEET A

COMPUTATION OF STATUTORY SPENDING LIMITATION

Divide the assessed valuation of the real property subject to taxation by the fire district as shown on each assessment roll for the district completed in the second calendar year prior to that in which the expenditures are to be made, by the town equalization rate established for each roll by the State Office of Real Property Services.

(Example: For budget prepared in year 2 (current year) and taxes to be raised and expended in year 3 (next year), use assessment roll completed in year 1 (last year) divided by the town equalization rate established for this assessment roll. Note: A different equalization rate is established for each year's assessment roll.)

Town	Assessed Valuations (AV)	Equalization Rates (ER)	Full Valuations (AV/ER)
TOWN OF ORANGETOW	\$ 1,306,663,985.00	42.05 %	\$ 3,107,405,434.01
	\$	%	
	\$	%	
Total Full Valuations			\$ 3,107,405,434.01
Less First Million of Full Valuation			1,000,000.00
Excess Over First Million of Full Valuation			\$ 3,106,405,434.01
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$ 3,106,405.43
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000.00
Statutory Spending Limitation for 20 21 (year 2)			3,108,405.43
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			677,550.00
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on 10/19/2020)			0.00
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$ 4,463,505.44
Less Budget Appropriations			1,741,929.00
Statutory Spending Limitation Margin			\$ 2,721,576.43

TOWN CLERK'S OFFICE
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 TOWN OF ORANGETOWN

Pearl River Fire District

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

1)	Payments under contracts made pursuant to subdivisions 12 and 22 of Section 176 of the Town Law: Subdivision 12 - A contract for a supply of water and for furnishing, erecting, maintaining, caring for and replacing fire hydrants.	\$
	Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and general ambulance services.	
2)	Payments under a lease to provide a supply of water for fire fighting purposes made pursuant to Subdivision 12-a of Section 176 of the Town Law.	
3)	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.	
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	62,000.00
5)	District's contribution to the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System.	
6)	Payments made when participating in a county self-insurance plan under the Workers' Compensation Law.	
7)	Insurance premiums and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law, less the amount of certain recoveries of benefits and compensation.	76,000.00
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	270,000.00
9)	Cost of blanket accident insurance to insure volunteer firefighters against injury or death resulting from bodily injuries suffered in the performance of their duties.	7,000.00
10)	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	
11)	District's contributions for Social Security.	4,550.00
	Subtotal to carry forward (to next page)	\$ 419,550.00

Pearl River Fire District

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

	Subtotal carried forward: (from previous page)	\$ 419,550.00
12	Payment of principal and interest on tax anticipation notes for new fire districts.	
13	Payment of compromised claims and judgments under Subdivisions 28 and 30 of §176 of the Town Law.	1,000.00
14	Cost of insurance secured to indemnify the fire district against liability arising out of ownership, use or operation of a motor vehicle owned by the fire district	50,000.00
15	Payment of monetary awards to individuals pursuant to Subdivision 31 of §176 of the Town Law.	
16	Cost of fuel for the fire district's emergency vehicles, including fuel tax carryovers.	24,000.00
17	Cost of annual independent audits required by Section 181-b (formerly Section 181-a) of the Town Law for fire districts with revenues of \$300,000 or more.	7,500.00
18	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	160,500.00
19	District's contribution to the State's unemployment insurance fund for paid officers and employees	
20	Amounts received from fire protection, emergency reserve and general ambulance contracts	
21	Use of gift proceeds.	
22	Use of insurance proceeds received for the loss, theft, damage or destruction of real or personal property - when applied to repair or replace such property.	
23	Use of premiums from the sale of district obligations, the unexpended portion of the proceeds of fire district obligations, and the income (interest) and capital gains realized on the temporary investment of the proceeds of district obligations.	
24	District's cost of insurance to indemnify the fire district against liability for benefits required to be paid or furnished pursuant to the enhanced cancer disability benefit established pursuant to General Municipal Law (GML) Section 205-cc, or for the payment of benefits required to be paid or furnished pursuant to GML Section 205-cc by a fire district which is a self-insurer under such law.	15,000.00
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 677,550.00

TOWN OF ORANGETOWN
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Pearl River Fire District

WORKSHEET C

OTHER EXCLUSIONS FROM STATUTORY SPENDING LIMITATION BORROWING AND RESERVE FUNDS

1)	Use of the proceeds of bonds, bond anticipation notes, capital notes or certain budget notes.	\$
2)	Expenditures from most reserve funds established pursuant to the General Municipal Law.	\$
3)	Use of premiums from the sale of obligations, the unexpended portion of the proceeds of fire district obligations, and the income and capital gains from the investment of the proceeds of obligations.	\$

NOTE: The items shown above also represent exclusions from the statutory spending limitation. However, the amounts associated with these items may not be available at budget preparation time. Therefore, this worksheet should be used during the fiscal year and at year's end to help determine if your district has stayed within legal requirements.

TOWN OF ORANGETOWN
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 TOWN CLERK'S OFFICE

PEARL RIVER DISTRICT FUND BALANCE REPORT 2020 BUDGET AS OF SEPT. 8, 2020

FUND NAME	BALANCE 9/8/2020	ANTICIPATED EARNINGS	OUTSTANDING PURCHASE ORD.	ANTICIPATED EXPENDITURES SEPT. OCT. NOV. & DEC.	ANTICIPATED BALANCE 12/31/2020
GENERAL	673,531.85	30.00	25,000.00	300,000.00	348,561.85
APPARATUS REPAIR RES.	163,069.71	7.00		0.00	163,076.71
FIREMATIC EQUIP. RES.	54,517.53	3.00		0.00	54,520.53
LAND&BLDG RESERVE	592,327.52	26.00		0.00	592,353.52
NEW APP. RES.	585,825.65	25.00	15,674.08	0.00	570,176.59
RADIO EQUIP. RES.	83,660.41	5.00		0.00	83,665.41
TRAFFIC CONT. RES.	25,846.82	1.10		0.00	25,847.92
UNEMPLOY. RES	22,544.92	1.00		0.00	22,545.92

Note: General Fund year-end balance is subject to a resolution of the Board of Fire Commissioners regarding the disposition of the remaining General Fund balance. Prior to 12/31/2020, the Board may decide to transfer this balance to any of the established Reserve Funds, purchase equipment or deduct it from the 2021 property tax.

Reserve Fund Balances become the opening balances in the Reserve Funds for 2021

Linda Colodner



Treasurer PRFD

TOWN CLERK'S OFFICE

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TOWN OF ORANGETOWN

Pearl River Fire District

PO Box 156

Pearl River, NY 10965-0156